

Exhibit K

Declaration of Michael Morelli

DECLARATION OF MICHAEL MORELLI

I, Michael Morelli, hereby state that I have personal knowledge of the facts set forth below, and the facts contained herein are true to the best of my recollection, except for those facts which are alleged to be upon information and belief, and as to those allegations, I hereby certify I believe the same to be true. If called as a witness, I would competently testify as follows:

1. I am a United States citizen and am over 18 years of age. I reside in Nashville, Tennessee.
2. I am employed by the Tennessee's State Fire Marshal's Office (SFMO) as the Director of Electrical, Residential Building, and Marina Inspections.
3. Per Tennessee Public Chapter 177, the SFMO requires that all equipment delivering electricity to the point of interconnection with a power distribution grid (such as a residential PV solar system) be inspected by a state-certified inspector before the equipment can be commissioned by the local power company and made operational.
4. The SFMO provides inspections for jurisdictions throughout the state of Tennessee.
5. In my role as the Director of Electrical, Residential Building, and Marina Inspections, I oversee all facets of the Residential Building and Electrical Permitting/Inspection processes for Tennessee.
6. I have been with the SFMO for more than 5 years. I started with the office as the Manager of the Permits and Licensing Section. In this role, I oversaw the licensing process as well as the Electrical/Residential Permitting Process. For the past 4 years, I've served as the Director of the Electrical, Residential, and Marina Section for the SFMO. As the Director I am responsible for overseeing that all the proper permits and inspections are conducted for the territories that the SFMO has responsibility in inspecting.

7. I am a graduate of the University of Tennessee and a Tennessee Lead Graduate.
8. Because all Solar Installs must be electrically permitted, my staff and I are very familiar with what needs to occur when residential solar PV systems are installed. The entire permitting process is simple. Most installations require, at minimum, 3 inspections: (1) service release; (2) rough-in; and, (3) final inspection. The difference between solar installations and other residential electrical work is there must also be a final commissioning that the Local Power Companies (LPCs) must conduct. Many times, the SFMO will coordinate with the LPC to conduct the commissioning at the same time as the final inspection. This ensures that all three parties (Inspectors, Power Company, and Contractor) are on site for the final inspections.
9. In my experience, Solar Titan USA customers seemed to have multiple questions about the process of installing solar PV systems because the Solar Company itself didn't communicate thoroughly the entire installation process.
10. All Permits and Inspections are digitally saved within our Database (CORE).
11. After reviewing our CORE database regarding Solar Titan USA installs, I found out that rough-in inspections for Solar Titan USA fail roughly 24.94% of the time (as of August 24, 2022, when the report was pulled). This fail rate is exceptionally high during the rough-in inspections because rough-in installations are normally the same across the board when it comes to residential solar. Solar Titan USA failed 17.7 of its final 0-200 inspections which is the last inspection before allowing the system to fully operate. Additionally, Solar Titan USA failed 28.77% of its Service Release Inspections, which allows temporary power to be released to the structure to allow for electrical installation and testing. The

service release inspections were failed due to improper installation of the service equipment supplying power to the structure.

12. Solar Titan USA service release inspections fail roughly 28.77% of the time (Report pulled 8/24/2022).

13. Solar Titan USA rough-in inspections fail roughly 24.94% of the time. (Report pulled 8/24/2022).

14. Solar Titan USA final inspections fail roughly 17.7% of the time. (Report pulled 8/24/2022).

15. Solar Titan USA's failure rate is unusually high, especially for rough-in inspections. This is because rough-in inspections are typically installed in the same manner in various residential structures. The NEC is very specific on how to install Solar Installations, there isn't much room for grey area. Therefore, once a company is to install one the correct way and pass the proper inspections, they can simply repeat that correct process on their next job. This did not seem to be the case when reviewing the data and figures for Solar Titan USA. The requirement during a rough-in inspections is to ensure that the electrical wire and connections are sound, secure, and correct before any of the electrical is covered by finished walls.

16. I began hearing about Solar Titan USA more during 2020 when COVID-19 occurred.

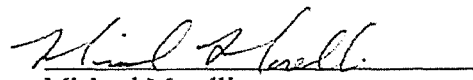
Many people were at home during this time and decided to do work on their homes. Since that time, it seems that solar installations have been picking up throughout the state.

17. Solar Titan USA is one of the more predominant residential solar PV installers in Tennessee.

18. The SFMO has received multiple complaints from Solar Titan USA customers ranging from installs not being properly permitted, unlicensed contractors doing installs, status updates (systems installed for months but not turned in for inspections), leaks in roofs, lack of communication, and systems not generating what they were told.
19. I would estimate that 60-70% of customers have issues with Solar Titan USA.
20. Improper business practices I have noticed include: Not getting the appropriate permits and improper installations (poor quality of work and materials used). Of particular concern is that, when Solar Titan USA did fail inspection, the company would not inform the customer that it failed, leaving the customer completely in the dark as to what was to occur next. Overall, there is a massive lack of communication between the company and the contractor to the end customer. Solar Titan USA representatives are consistently hard to get a hold of. Many of the company's installations do not meet IRC code once they are put into and onto someone's residence. For instance, if someone wants to install solar, they must look at where they can install the battery itself, because it has to be fire-wall protected if it isn't going into a garage that is firewall separated. Additionally, Solar Titan USA often does not take into account that adding the additional weight of the panels to someone's roof could cause structural problems to the roof.
21. Failure to follow proper procedures and code increases the potential for electrical shock, fire, and the loss of life due to fire. When installing these residential solar PV systems, the NEC 2017 specifically states that it must be installed by qualified personnel.
22. Though my personal interactions with Solar Titan USA install personnel are limited, the inspectors I oversee routinely complain about the quality of installers used by Solar Titan USA and the quality of their work.

23. All permits and inspections are housed in our CORE database.
24. I have provided a true and correct copy of the data contained in our CORE database to the Office of the Tennessee Attorney General regarding Solar Titan USA installs.
25. I worked with my Business Intelligence team on creating a report that pulled all permits and inspections associated with Solar Titan USA and the contractors they used. From that report we were able to ascertain how many inspections failed versus passed.
26. Again, as mentioned above, Solar Titan USA inspections failed at an unusually high rate and this has raised concerns with the SFMO. Unfortunately, the SFMO cannot unilaterally refuse to conduct inspections for solar PV installs from one particular company. This is why we are working with the Office of the Tennessee Attorney General.

I declare under penalty of perjury under the laws of the State of Tennessee and pursuant to 28 U.S.C. § 1746 that the foregoing is true and correct. Executed this, the 28th day of November, 2022, in Nashville, Tennessee (city/state).


Michael Morelli

